

# **2023 Budget Plan Executive Summary**

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**City of Akron, Ohio  
Dan Horrigan, Mayor**

**Prepared by the Department of Finance  
March 13, 2023**

# 2023 Budget Assumptions

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## **Revenue**

1. Income tax revenues to increase by 2%.
2. Local government fund revenues to remain stable.
3. Property tax revenues remain stable.
4. General Fund utilizes \$11 million of Revenue Replacement funds to balance.

## **Expenditure**

1. The budget includes a 4% cost-of-living wage increase for 2023 for all City employees.
2. The charge for health care costs will remain stable.
3. The City will hire classes of both Police Officers and Firefighters in 2023.
4. The City will utilize \$63 million in ARPA funding in 2023.

# 2023 Budget Categories

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## **Budget Categories to Workday Ledger Accounts**

### **Wages/Benefits**

61 – Salaries and Wages: Includes wages for full-time and part-time staff, overtime, longevity payments, purchase of leave, uniform allowance and separation pay.

62 – Benefits: Includes health benefits, unemployment, worker's compensation, pension and Medicare payments.

### **Discretionary Accounts**

71 – Supplies: Goods needed for daily operations including building supplies, chemicals, salt, medical supplies, office supplies, fuel and oil and postage.

72 – Training, Education and Travel: Costs related to employee development and training. Also includes dues and memberships and subscriptions.

73 – Equipment: Includes larger dollar purchases of goods needed for daily operations. Includes building furnishings, recreation equipment, safety equipment and computers.

### **Non-Discretionary Accounts**

80-Service Contracts: Contractual services provided to City Departments including professional services, consulting services, engineering services and demolition.

81 – Rentals and Leases: Includes rental of office space, equipment and subscription based software services.

82 – Utilities: Utility costs for City facilities including electric, gas, steam, phone and tipping fees.

83 – Debt Service: Annual payments to service the City's outstanding bonds, notes, loans and leases.

84 – Insurance: Annual costs related to the City's self-insured medical claims, liability insurance, property coverage and vehicle insurance.

85 – Intergovernmental Operations: Payments made to other governmental entities. Includes Property Taxes and fees paid to the State of Ohio.

86 - Equipment, Construction and Property: Capital project expenditures for land, building improvements, infrastructure improvements and vehicles.

87 - Interfund Expenses: Expenditures made between various City funds.

88 - Contractual Obligations: Includes contractual uniform purchases and remittance of taxes and assessments.

89 - Other Expenses: Includes other miscellaneous expenses including grant disbursements, fees and licenses and refunds.

# General Fund

## Cash Balance, Revenue, Expense, and Ending Cash (2021-2022 Actual and 2023 Budget)

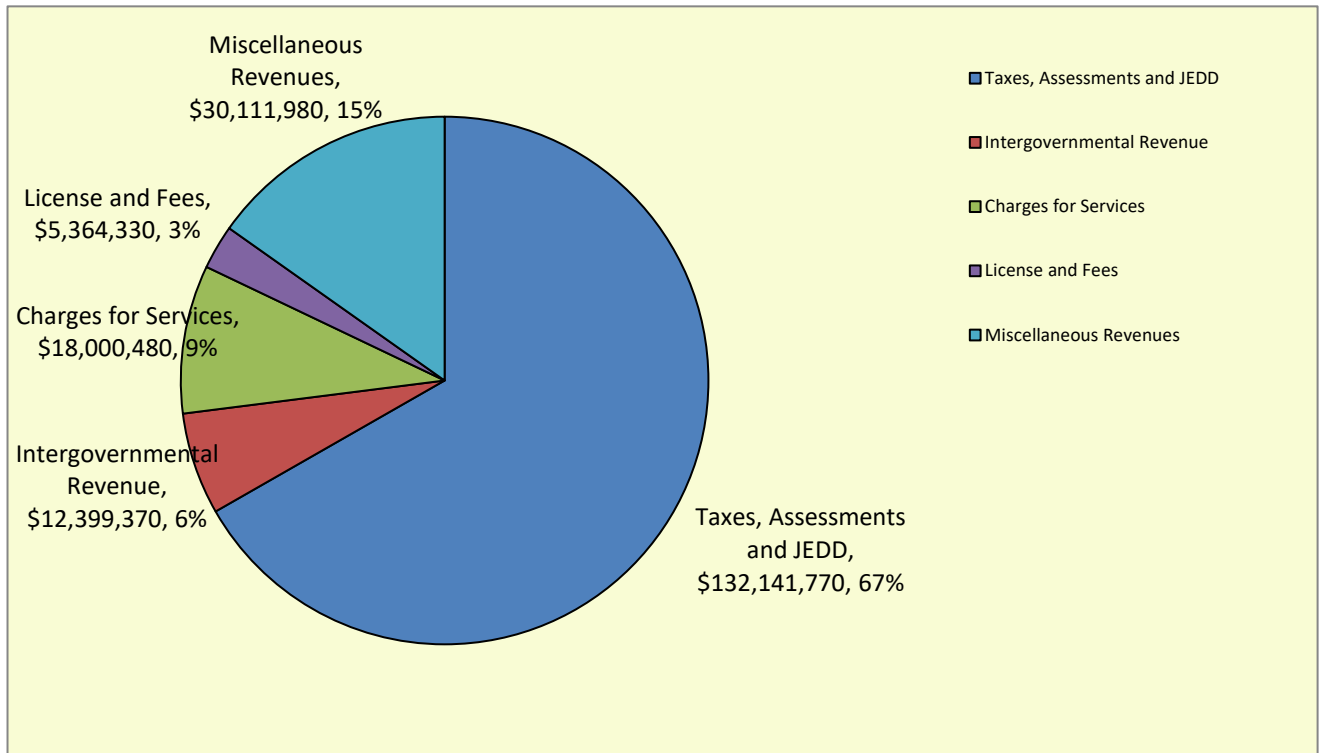


	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>	<b><u>2023 Budget</u></b>
<b><u>Cash Balance, January 1</u></b>	\$27,989,469	\$28,056,599	\$25,210,073
<b><u>Revenue</u></b>			
Taxes, Assessments and JEDD	\$129,973,238	\$129,176,334	\$132,141,770
Intergovernmental Revenue	11,927,026	12,796,238	12,399,370
Charges for Services	16,774,578	17,410,393	18,000,480
License and Fees	5,635,361	6,261,726	5,364,330
Miscellaneous Revenues	17,058,902	16,786,781	30,111,980
Total Revenue	\$181,369,105	\$182,431,472	\$198,017,930
<b><u>Expense</u></b>			
Labor	\$89,074,480	\$89,778,207	\$94,901,230
Benefits	37,851,563	39,752,268	44,393,340
Supplies	1,756,355	2,054,444	2,067,040
Training, Education, Travel	450,705	628,659	839,860
Equipment Expense	375,452	456,340	627,160
Service Contracts	17,656,461	18,531,641	18,524,260
Rentals and Leases	1,147,940	1,512,428	1,808,120
Utilities	6,084,852	4,799,718	6,684,770
Debt Service	184,792	620,153	288,130
Insurance	940,810	891,468	980,820
Intergovernmental Obligations	2,021,538	3,205,695	2,155,930
Equipment, Construction, Property	99,801	883,773	165,600
Interfund Expenses	22,303,307	20,184,416	23,412,300
Contractual Obligations	457,079	569,662	610,550
Other Expenses	896,839	1,409,127	641,650
Total Expense	\$181,301,974	\$185,277,998	\$198,100,760
<b><u>Cash Balance, December 31</u></b>	<b><u>\$28,056,599</u></b>	<b><u>\$25,210,073</u></b>	<b><u>\$25,127,243</u></b>

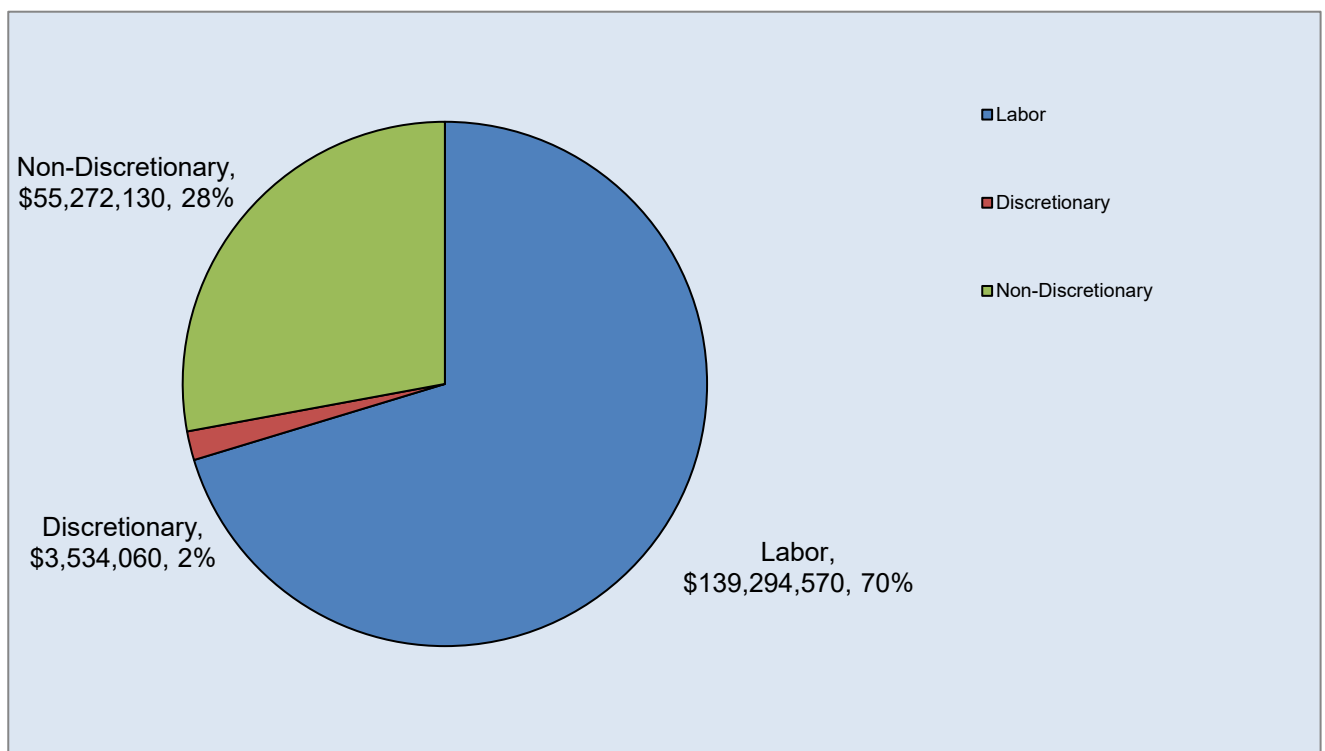
# General Fund 2023 Budget



## Revenue by Major Source



## Expense by Category



# All Funds

## Gross Revenue - by Fund



<u>Fund - Title</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
1000-GENERAL FUND	\$181,368,575	\$184,472,444	\$198,017,930
2000-INCOME TAX COLLECTION	6,506,098	11,349,803	11,566,260
2005-EMERGENCY MEDICAL SERVICE	20,682,801	19,928,753	24,312,062
2010-SPECIAL ASSESSMENT BOND PAYMENT	32,269,189	30,759,965	32,768,950
2015-POLICE PENSION-LIABILITY	891,340	928,272	919,617
2020-FIRE PENSION-LIABILITY	891,340	928,272	919,617
2025-INCOME TAX CAPITAL IMPROVEMENT (DW)	43,994,762	45,091,729	42,879,210
2030-STREET & HIGHWAY MAINTENANCE	11,183,290	11,368,658	11,203,580
2080-COMMUNITY DEVELOPMENT (DW)	10,223,632	11,370,986	11,479,770
2095-COMMUNITY ENVIRONMENT GRANTS (DW)	1,697,412	3,255,138	1,979,870
2127-A.M.A.T.S.	1,638,398	1,677,035	2,158,640
2146-H.O.M.E. PROGRAM (DW)	1,011,088	2,060,827	3,526,600
2195-TAX EQUIVALENCY (DW)	16,673,488	16,437,267	16,720,720
2200-SPECIAL REVENUE LOANS	45	62	-
2240-JOINT ECONOMIC DEVELOPMENT DISTRICT (DW)	14,894,540	19,295,006	18,467,030
2255-AKRON MUNICIPAL COURT INFORMATION SYSTEM	166,027	301,018	320,020
2295-POLICE GRANTS	2,662,415	3,251,971	6,288,300
2305-SAFETY PROGRAMS	5,186,794	4,278,458	12,700,310
2320-EQUIPMENT & FACILITIES OPERATING (DW)	919,503	2,432,102	3,045,329
2330-VARIOUS PURPOSE FUNDING (DW)	74,356,336	75,060,763	1,851,880
2340-DEPOSITS	676,230	874,992	1,210,000
2355-COMMUNITY LEARNING CENTERS (DW)	21,830,026	21,893,862	22,430,750
2360-POLICE, FIRE, ROAD INCOME TAX	18,932,371	17,986,127	19,288,500
2365-GENERAL GRANTS	244,491	264,320	700,015
3000-GENERAL BOND PAYMENT	1,842,950	1,934,249	1,900,591
4060-STREETS (DW)	14,973,364	20,212,722	21,282,190
4150-INFORMATION TECH. AND IMPROVE.	750,000	20,000	500,000
4160-PARKS AND RECREATION (DW)	1,279,114	7,002,758	5,000,360
4165-PUBLIC FACILITIES AND IMPROVEMENTS (DW)	5,827,023	6,640,122	6,077,020
4170-PUBLIC PARKING (DW)	100,000	1,110,000	1,000,000
4175-ECONOMIC DEVELOPMENT (DW)	1,283,254	1,431,490	2,946,280
5000-WATER	42,851,683	43,415,763	43,662,870
5005-SEWER	90,467,884	98,541,329	100,131,440
5010-OIL & GAS	93,916	141,106	150,000
5015-GOLF COURSE	2,096,541	1,877,891	2,453,350
5020-AIRPORT	4,511,258	1,709,758	3,045,970
5030-OFF-STREET PARKING	2,910,486	2,675,149	4,248,510
6000-MOTOR EQUIPMENT	8,063,926	10,517,554	9,586,540
6005-LIABILITY SELF-INSURANCE	43,482,557	42,141,229	46,800,110
6007-WORKERS' COMPENSATION RESERVE	67,345	1,638,104	2,927,350
6009-SELF-INSURANCE SETTLEMENT	-	-	-
6015-TELEPHONE SYSTEM ROTARY	836,563	752,133	836,560
6025-ENGINEERING	1,524,898	2,557,163	4,011,450
6030-DATA PROCESSING	5,038,874	4,222,200	4,503,900
7000-CLAIRE MERRIX TENNIS TRUST	-	-	-
7010-UNCLAIMED MONIES	201,684	-	201,680
7020-POLICE/FIRE BENEFICIARY SCHOLARSHIP	100	200	-
7025-POLICE PROPERTY MONETARY EVIDENCE	606,603	523,750	599,750
<b>Grand Total</b>	<b>\$697,710,215</b>	<b>\$734,332,500</b>	<b>\$706,620,881</b>

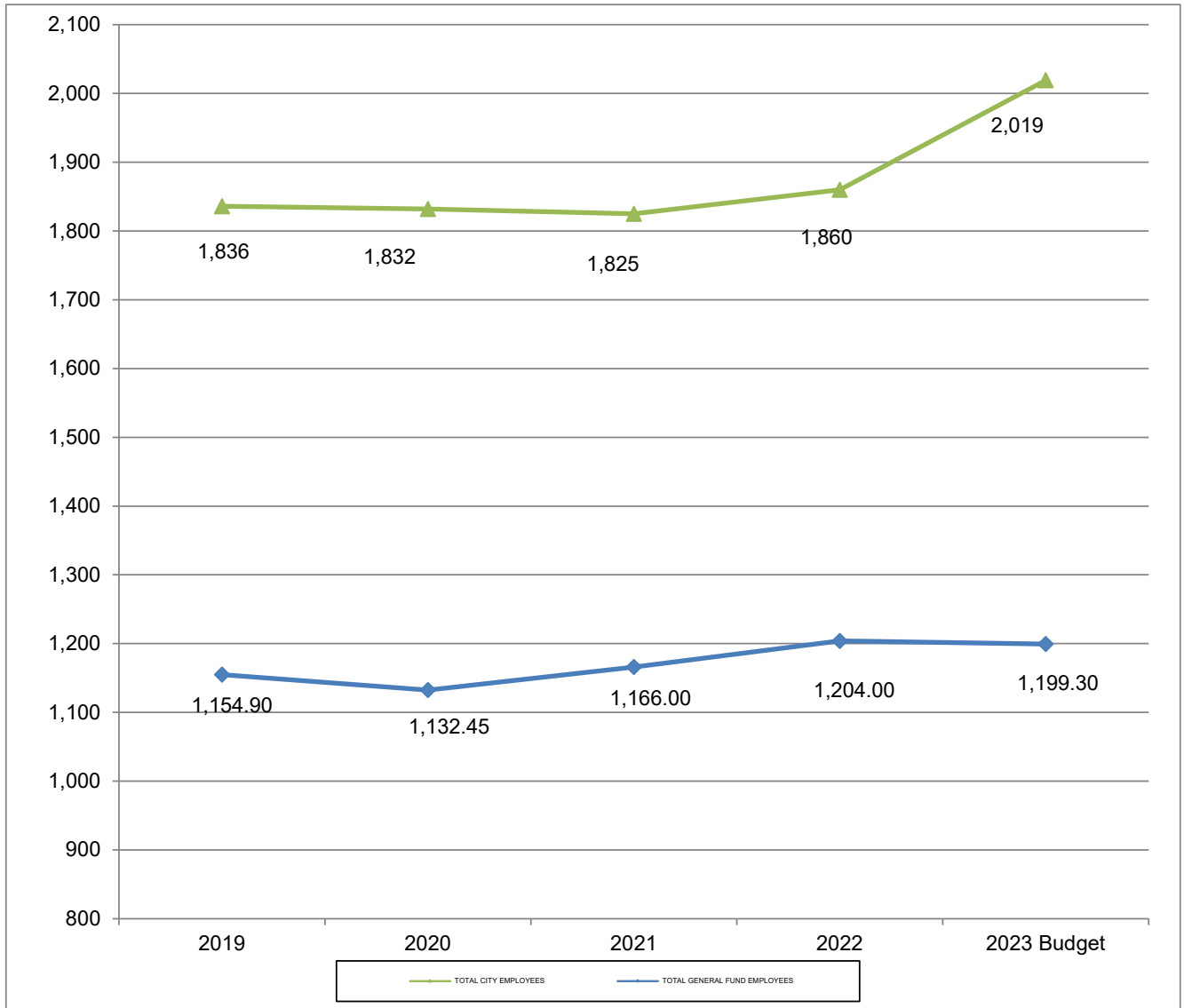
# All Funds

## Gross Expenditures - by Fund



<u>Fund - Title</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
1000-GENERAL FUND	\$181,487,570	\$185,320,365	\$198,100,760
2000-INCOME TAX COLLECTION	4,864,919	12,268,346	10,990,700
2005-EMERGENCY MEDICAL SERVICE	21,643,868	19,988,366	24,222,300
2010-SPECIAL ASSESSMENT BOND PAYMENT	29,293,063	32,478,443	34,370,100
2015-POLICE PENSION-LIABILITY	1,350,308	939,207	909,570
2020-FIRE PENSION-LIABILITY	1,350,308	939,207	909,570
2025-INCOME TAX CAPITAL IMPROVEMENT (DW)	44,101,851	41,989,661	43,414,290
2030-STREET & HIGHWAY MAINTENANCE	11,893,567	10,875,209	12,710,880
2080-COMMUNITY DEVELOPMENT (DW)	9,802,077	10,480,243	11,491,060
2095-COMMUNITY ENVIRONMENT GRANTS (DW)	1,771,290	3,192,163	1,142,250
2127-A.M.A.T.S.	1,778,677	1,709,114	2,152,930
2146-H.O.M.E. PROGRAM (DW)	1,119,211	2,053,549	3,505,750
2195-TAX EQUIVALENCY (DW)	15,788,073	14,181,117	14,519,490
2200-SPECIAL REVENUE LOANS	-	-	12,020
2240-JOINT ECONOMIC DEVELOPMENT DISTRICT (DW)	15,861,621	19,598,071	16,763,730
2255-AKRON MUNICIPAL COURT INFORMATION SYSTEM	510,698	842,555	522,800
2295-POLICE GRANTS	2,188,010	3,461,936	5,848,930
2305-SAFETY PROGRAMS	2,247,418	4,247,727	12,527,240
2320-EQUIPMENT & FACILITIES OPERATING (DW)	1,013,888	2,318,353	3,036,530
2330-VARIOUS PURPOSE FUNDING (DW)	7,854,652	39,979,501	65,021,800
2340-DEPOSITS	2,207,550	1,294,208	1,649,040
2355-COMMUNITY LEARNING CENTERS (DW)	23,606,030	21,155,297	23,139,790
2360-POLICE, FIRE, ROAD INCOME TAX	12,950,909	12,697,176	36,602,520
2365-GENERAL GRANTS	292,489	349,483	764,720
3000-GENERAL BOND PAYMENT	1,653,144	1,753,107	1,878,770
4060-STREETS (DW)	15,383,618	19,683,438	21,148,490
4150-INFORMATION TECH. AND IMPROVE.	1,050,411	165,953	500,000
4160-PARKS AND RECREATION (DW)	1,946,003	6,141,451	5,301,460
4165-PUBLIC FACILITIES AND IMPROVEMENTS (DW)	394,610	10,291,766	7,189,840
4170-PUBLIC PARKING (DW)	1,397,138	277,118	1,017,180
4175-ECONOMIC DEVELOPMENT (DW)	1,151,169	340,117	3,333,230
5000-WATER	37,947,696	44,545,779	46,832,790
5005-SEWER	100,881,454	101,603,810	106,997,420
5010-OIL & GAS	19,275	30,655	116,650
5015-GOLF COURSE	2,056,727	1,927,798	2,443,710
5020-AIRPORT	4,788,358	1,639,842	3,022,510
5030-OFF-STREET PARKING	3,173,486	2,609,320	4,240,440
6000-MOTOR EQUIPMENT	8,111,439	10,504,939	10,599,660
6005-LIABILITY SELF-INSURANCE	43,924,599	42,371,738	46,546,190
6007-WORKERS' COMPENSATION RESERVE	2,262,632	2,101,297	2,421,100
6009-SELF-INSURANCE SETTLEMENT	-	-	15,000
6015-TELEPHONE SYSTEM ROTARY	627,307	565,295	623,090
6025-ENGINEERING	4,381,264	3,646,786	4,832,190
6030-DATA PROCESSING	5,598,996	4,721,659	4,461,540
7000-CLAIRE MERRIX TENNIS TRUST	-	-	500
7003-HOLOCAUST MEMORIAL	-	-	-
7010-UNCLAIMED MONIES	29,934	917	2,000
7020-POLICE/FIRE BENEFICIARY SCHOLARSHIP	-	-	2,000
7025-POLICE PROPERTY MONETARY EVIDENCE	421,272	479,280	421,270
<b>Grand Total</b>	<b>\$632,178,579</b>	<b>\$697,761,362</b>	<b>\$798,275,800</b>

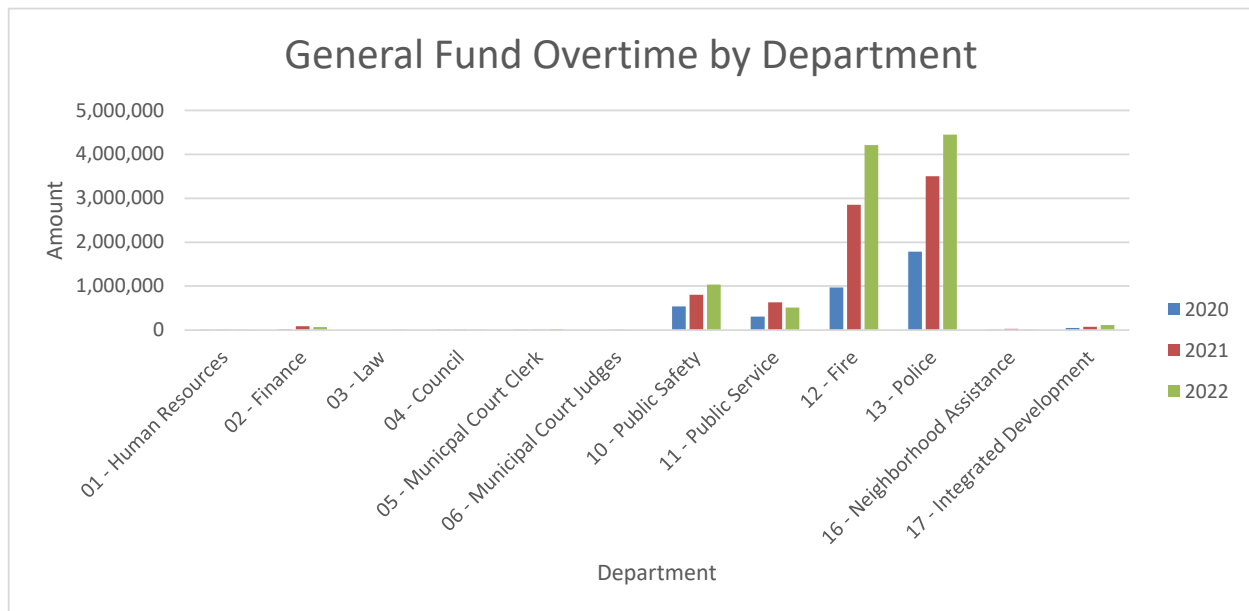
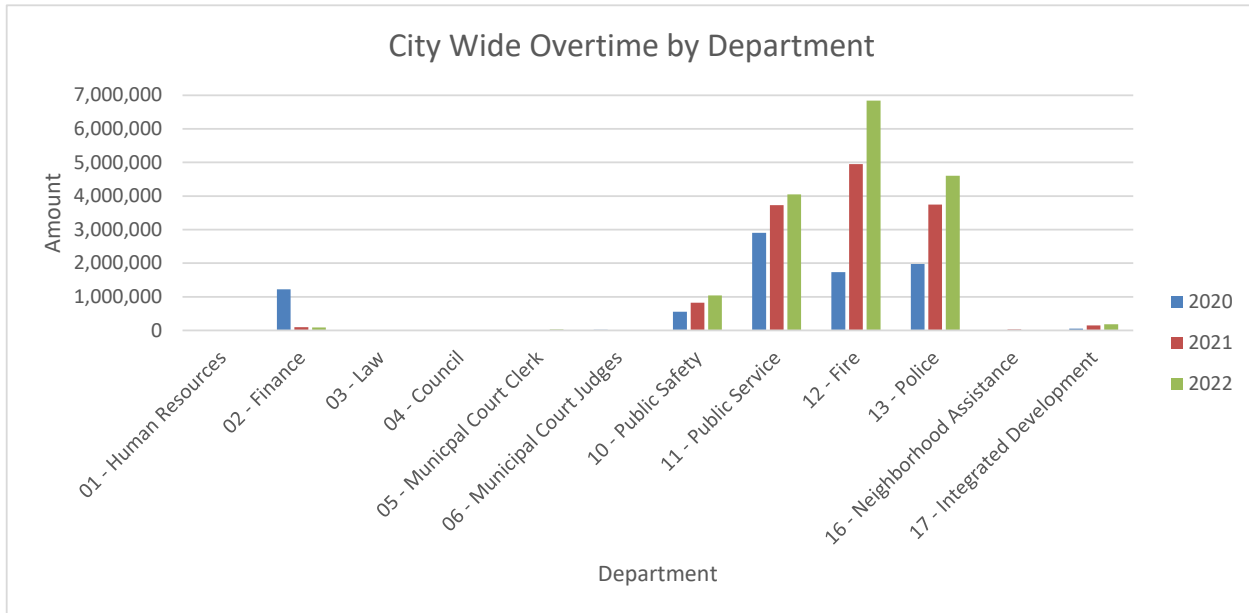
# Full-time Employees Total vs. General Fund





# Overtime by Year 2020-2023

## Total and General Fund



## **American Rescue Plan Act Funding in 2023 Operating Budget**

	Labor Budget	Other Budget	Total Budget
<b><u>Public Utilities</u></b>			
Water Main Replacement Program 2023	-	5,000,000.00	5,000,000.00
Lead Services Replacement	-	250,000.00	250,000.00
	-	5,250,000.00	5,250,000.00
<b><u>Parks and Public Spaces</u></b>			
Ed Davis Community Center	-	10,700,000.00	10,700,000.00
Lock 3 Vision Plan	-	4,273,450.00	4,273,450.00
Miscellaneous Public Space Improvements	-	250,000.00	250,000.00
Patterson Park Community Center	-	1,000,000.00	1,000,000.00
Perkins Pool Reconstruction	-	6,000,000.00	6,000,000.00
Reservoir Pool Reconstruction	-	1,000,000.00	1,000,000.00
Summit Lake Vision Plan	-	2,000,000.00	2,000,000.00
	-	25,223,450.00	25,223,450.00
<b><u>Small Business Growth</u></b>			
Akron Safe Pledge	-	250,000.00	250,000.00
	-	250,000.00	250,000.00
<b><u>Housing</u></b>			
Rehabilitation of Existing Homes	-	5,000,000.00	5,000,000.00
CDC Support	-	500,000.00	500,000.00
	-	5,500,000.00	5,500,000.00
<b><u>Violence Prevention</u></b>			-
Violence Prevention Coordinator	110,000.00	-	110,000.00
Violence Prevention Grant Awards Reimbursements	-	10,000,000.00	10,000,000.00
	110,000.00	10,000,000.00	10,110,000.00
<b><u>Access to Healthcare and Social Services</u></b>			
AxessPointe Community Health Center	-	1,200,000.00	1,200,000.00
House Three-Thirty	-	500,000.00	500,000.00
Financial Empowerment Centers	-	300,000.00	300,000.00
	-	2,000,000.00	2,000,000.00
<b><u>City Budget Stabilization</u></b>			
Project Administration	42,110.00	1,500,000.00	1,542,110.00
2023 Budget Revenue Replacement	11,000,000.00	-	11,000,000.00
Premium Pay for City Employees	2,200,000.00	-	2,200,000.00
	13,242,110.00	1,500,000.00	14,742,110.00
<b><u>Total 2023 Budgeted Allocation</u></b>	13,352,110.00	49,723,450.00	63,075,560.00